

LAW LIBRARY

ARIZONA ATTORNEY GENERAL

February 8, 1941,

Hon. John Rapp,
Judiciary Committee,
House of Representatives,
Phoenix, Arizona.

Dear Sir:

We have examined and considered the Committee's amendment to House Bill 43.

It is the opinion of this office that said amendment does not violate any constitutional provision of the State of Arizona, and that said amendment would become a valid law of this State if enacted by the Legislature and approved by the Governor.

The Constitution, Section 2, Article 9, does not grant an exemption from taxation to charitable institutions, said section merely authorizes the Legislature to grant the exemption under certain conditions, pursuant to said section. The Legislature granted exemptions to charitable institutions under conditions. The Legislature having granted the exemption, the same body could take it away or prescribe conditions under which the exemptions may be lost.

Yours truly,

JOE CONWAY,
Attorney General.

EARL ANDERSON,
Special Assistant
Attorney General.